



REGULAR MEETING OF THE FINANCE COMMITTEE
MONDAY, FEBRUARY 29, 2016 10:00 AM
61750 CHOLLITA ROAD, JOSHUA TREE, CA 92252
AGENDA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. DETERMINATION OF QUORUM
4. APPROVAL OF AGENDA
5. PUBLIC COMMENT
- Pg. 1 6. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING
- Pgs. 2-10 7. REVIEW JANUARY CHECK REGISTER
- Pgs. 11-26 8. 2ND QUARTER FINANCIAL REPORT
9. PRESENTATION AND DISCUSSION OF DRAFT CAPITAL IMPROVEMENT PLAN
10. STAFF REPORT
11. ADJOURNMENT

INFORMATION

During "Public Comment", please use the podium microphone. State your name and have your information prepared and be ready to provide your comments. The District is interested and appreciates your comments. A 3-minute time limit will be imposed. Thank you. Any person with a disability who requires accommodation in order to participate in this meeting should telephone Joshua Basin Water District at (760) 366-8438, at least 48 hours prior to the meeting in order to make a request for a disability-related modification or accommodation.

Materials related to an item on this Agenda submitted to the Committee after distribution of the agenda packet are available for public inspection in the District's office located at 61750 Chollita Road, Joshua Tree, California 92252 during normal business hours.

JOSHUA BASIN WATER DISTRICT
Minutes of the
REGULAR MEETING OF THE FINANCE COMMITTEE
Monday, January 25, 2016
61750 Chollita Road, Joshua Tree, CA 92252

1. CALL TO ORDER 4:00 PM

2. PLEDGE OF ALLEGIANCE

Committee Members Present: Victoria Fuller, President
Bob Johnson, Director

Staff Present: Curt Sauer, General Manager
Susan Greer, Assistant General Manager/Controller
Anne Roman, Accountant

Guests: 2

3. DETERMINATION OF QUORUM

A quorum is present.

4. APPROVAL OF AGENDA

MSC/Johnson/Fuller 2/0 to approve the agenda for the January 25, 2016 Regular Meeting of the Finance Committee.

5. PUBLIC COMMENT

None.

6. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING

MSC/Johnson/Fuller 2/0 to approve minutes of the December 28, 2015 Regular Meeting of the Finance Committee.

7. REVIEW DECEMBER CHECK REGISTER

Accepted for information only.

8. DISCUSS PROPOSED CHANGES TO THE RULES AND REGULATIONS TO IMPLEMENT INACTIVE/LOCKED METER CHARGES AND OTHER CORRECTIONS/CLARIFICATIONS

Changes to the Rules and Regulations were reviewed and discussed. An ad hoc committee will be appointed.

9. DISCUSS METER DAMAGE POLICY

Accepted for information and discussion only.

10. STAFF REPORT

Staff report included the following topics: Recharge water purchases, and BLM letter.

11. ADJOURNMENT

MSC/Johnson/Fuller 2/0 adjourned the meeting at 5:43 PM

Respectfully submitted;

Susan Greer, Assistant General Manager/Controller



Vendor Number Payable #	Vendor DBA Name Payable Type	Payment Date Payable Date	Payment Type Payable Description	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
Bank Code: AP-AP Cash						
000252 <u>201118</u>	DEBORAH S. MALLANTS Invoice	01/04/2016 01/04/2016	Regular TEMPORARY LABOR	0.00 0.00	99.36 99.36	56952
000575 <u>AFSCME1215</u>	AFSCME LOCAL 1902 Invoice	01/06/2016 01/06/2016	Regular EE UNION DUES - DEC 15	0.00 0.00	507.00 507.00	56957
000210 <u>260401</u>	AMERICAN CASTING & MANUFACTURING CORP Invoice	01/06/2016 01/06/2016	Regular METER LOCKING DEVICES	0.00 0.00	1,091.55 1,091.55	56958
000241 <u>7837</u>	BRIAN'S LOCK SHOP Invoice	01/06/2016 01/06/2016	Regular LOCK SERVICE: KEYS	0.00 0.00	32.40 32.40	56959
004110 <u>BW0116</u> <u>BW0116B</u> <u>BW0116C</u>	BURRTEC WASTE & RECYCLING SVCS Invoice Invoice Invoice	01/06/2016 01/06/2016 01/06/2016 01/06/2016	Regular RECYCLING - JAN 16 TRASH REMOVAL - JAN 16 TRASH REMOVAL - JAN 16	0.00 0.00 0.00 0.00	412.54 59.58 267.18 85.78	56960
001005 <u>BA0116</u>	BANK OF AMERICA Invoice	01/06/2016 01/06/2016	Regular EE TRAINING/OFFICE SUPPLIES	0.00 0.00	177.05 177.05	56961
001004 <u>BA0116</u>	BUSINESS CARD Invoice	01/06/2016 01/06/2016	Regular DIRECTOR TRAINING/WATER CONSV/OFF	0.00 0.00	2,252.27 2,252.27	56962
013207 <u>17983</u>	PARCELQUEST Invoice	01/06/2016 01/06/2016	Regular PARCEL OWNER INFO DATABASE	0.00 0.00	1,199.00 1,199.00	56963
000237 <u>3990561-120501</u>	COLONIAL LIFE & ACCIDENT INSURANCE CO, IN Invoice	01/06/2016 01/06/2016	Regular EE LIFE INSURANCE - DEC 15	0.00 0.00	823.80 823.80	56964
000330 <u>CS121715</u>	CURT SAUER Invoice	01/06/2016 01/06/2016	Regular REIMB: OCT/DEC 15 MONTHLY MILEAGE	0.00 0.00	590.48 590.48	56965
000252 <u>201119</u>	DEBORAH S. MALLANTS Invoice	01/06/2016 01/06/2016	Regular TEMPORARY LABOR	0.00 0.00	307.85 307.85	56966
013208 <u>4384</u>	DESERT RECYCLING, INC. Invoice	01/06/2016 01/06/2016	Regular RECYCLE BIN: TOILET REBATE PROGRAM	0.00 0.00	700.00 700.00	56967
VEN01466 <u>FB122315</u>	FEDAK & BROWN LLP Invoice	01/06/2016 01/06/2016	Regular FINANCIAL AUDIT 14/15	0.00 0.00	475.00 475.00	56968
000058 <u>10170304</u>	GARDA CL WEST, INC. Invoice	01/06/2016 01/06/2016	Regular COURIER FEES - JAN 16	0.00 0.00	593.31 593.31	56969
006200 <u>6061B</u>	MCALLISTERS JANITORIAL SERV. Invoice	01/06/2016 01/06/2016	Regular JANITORIAL SERVICES - DEC 15	0.00 0.00	580.00 580.00	56970
000188 <u>1873</u>	IAN MCGAHUEY Invoice	01/06/2016 01/06/2016	Regular UNIFORMS/SAFETY	0.00 0.00	1,280.36 1,280.36	56971
004720 <u>280145</u>	INLAND WATER WORKS Invoice	01/06/2016 01/06/2016	Regular PUMPING PLANT SUPPLIES	0.00 0.00	4,017.88 4,017.88	56972
002213 <u>26432</u>	DESERT IMAGES Invoice	01/06/2016 01/06/2016	Regular SERVICE AGREEMENT - KYOCERA	0.00 0.00	300.00 300.00	56973
009054 <u>151226-3</u> <u>151227-1</u>	KATHLEEN J. RADNICH Invoice Invoice	01/06/2016 01/06/2016 01/06/2016	Regular PUBLIC RELATIONS SERVICES PUBLIC RELATIONS SERVICES	0.00 0.00 0.00	1,015.20 205.20 342.00	56974

*Check Report JBWD

Date Range: 01/01/2016 - 01/31/2016

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>151227-2</u>	Invoice	01/06/2016	PUBLIC RELATIONS SERVICES	0.00	306.00	
<u>151227-4</u>	Invoice	01/06/2016	PUBLIC RELATIONS SERVICES	0.00	162.00	
009072	LAW OFFICES REDWINE AND SHERRILL	01/06/2016	Regular	0.00	6,774.30	56975
<u>RS1215</u>	Invoice	01/06/2016	LEGAL SERVICES - DEC 15	0.00	6,774.30	
006029	LIEBERT CASSIDY WHITMORE	01/06/2016	Regular	0.00	1,076.50	56976
<u>1413581</u>	Invoice	01/06/2016	LEGAL SERVICES - DEC 15	0.00	979.00	
<u>1413582</u>	Invoice	01/06/2016	LEGAL SERVICES - MOU NEGOTIATIONS	0.00	97.50	
010633	LISA THOMPSON	01/06/2016	Regular	0.00	239.84	56977
<u>LT122915</u>	Invoice	01/06/2016	EDUCATION REIMBURSEMENT	0.00	239.84	
003505	GARRYS TIRES	01/06/2016	Regular	0.00	22.00	56978
<u>11772</u>	Invoice	01/06/2016	VEHICLE REPAIRS: V29	0.00	22.00	
006507	McMASTER-CARR SUPPLY COMPANY	01/06/2016	Regular	0.00	1,615.83	56979
<u>45888226</u>	Invoice	01/06/2016	PUMPING PLANT/SHOP EXP/SMALL TOOL	0.00	1,615.83	
006800	MOJAVE WATER AGENCY	01/06/2016	Regular	0.00	182.00	56980
<u>201512140273</u>	Invoice	01/06/2016	2016 AWAC CALENDARS	0.00	182.00	
003930	NBS	01/06/2016	Regular	0.00	2,062.77	56981
<u>12150216</u>	Invoice	01/06/2016	CMM ADMIN FEES - 1ST QTR 16	0.00	2,062.77	
008102	OFFICEMAX CONTRACT INC.	01/06/2016	Regular	0.00	383.80	56982
<u>067026</u>	Invoice	01/06/2016	OFFICE SUPPLIES	0.00	145.28	
<u>209053</u>	Credit Memo	01/06/2016	CREDIT: OFFICE SUPPLIES	0.00	-669.59	
<u>417442</u>	Credit Memo	01/06/2016	REBATE: OFFICE SUPPLIES	0.00	-45.94	
<u>448533</u>	Invoice	01/06/2016	OFFICE SUPPLIES/ PUBLIC INFO SUPPLIES	0.00	496.27	
<u>484024</u>	Invoice	01/06/2016	OFFICE SUPPLIES/PUBLIC INFO SUPPLIES	0.00	86.33	
<u>779532</u>	Invoice	01/06/2016	OFFICE SUPPLIES	0.00	277.05	
<u>927545</u>	Invoice	01/06/2016	PUBLIC INFO SUPPLIES	0.00	94.40	
000109	PATRICIA FREEMAN	01/06/2016	Regular	0.00	15.18	56983
<u>PF121415</u>	Invoice	01/06/2016	REIMBURSE MILEAGE	0.00	15.18	
008300	POSTMASTER	01/06/2016	Regular	0.00	3,000.00	56984
<u>SD010516</u>	Invoice	01/06/2016	POSTAGE FOR WATER BILLING	0.00	3,000.00	
008415	PRUDENTIAL OVERALL SPLY.	01/06/2016	Regular	0.00	121.64	56985
<u>22166514</u>	Invoice	01/06/2016	SHOP EXPENSE	0.00	15.88	
<u>22170069</u>	Invoice	01/06/2016	SHOP EXPENSE	0.00	43.73	
<u>22170070</u>	Invoice	01/06/2016	SHOP EXPENSE	0.00	46.15	
<u>22175050</u>	Invoice	01/06/2016	SHOP EXPENSE	0.00	15.88	
008414	PROVIDEO	01/06/2016	Regular	0.00	100.00	56986
<u>1007</u>	Invoice	01/06/2016	VIDEO TAPING BD MEETINGS - DEC	0.00	100.00	
009878	SOUTHERN CALIFORNIA EDISON	01/06/2016	Regular	0.00	24,369.78	56987
<u>SCE1215</u>	Invoice	01/06/2016	POWER FOR PUMPING - DEC 15	0.00	24,369.78	
009920	STANDARD INSURANCE CO	01/06/2016	Regular	0.00	812.27	56988
<u>ST0116</u>	Invoice	01/06/2016	EE LIFE INSURANCE - JAN 16	0.00	812.27	
000063	ACS DIGITAL MEDIA	01/06/2016	Regular	0.00	180.00	56989
<u>7143</u>	Invoice	01/06/2016	ANNUAL WEBSITE HOSTING	0.00	180.00	
009898	THE GAS COMPANY	01/06/2016	Regular	0.00	-432.91	56990
009898	THE GAS COMPANY	01/06/2016	Regular	0.00	432.91	56990
<u>GAS1215</u>	Invoice	01/06/2016	HEAT FOR SHOP - DEC 15	0.00	432.91	
000510	TIME WARNER CABLE	01/06/2016	Regular	0.00	405.78	56991
<u>TW1215</u>	Invoice	01/06/2016	CABLE & INTERNET - DEC 15	0.00	405.78	
010850	UNDERGROUND SERVICE ALERT	01/06/2016	Regular	0.00	30.00	56992

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<u>1220150333</u>	Invoice	01/06/2016	TICKET DELIVERY SERVICE - DEC	0.00	30.00	
010990	UTILIQUEST L.L.C.	01/06/2016	Regular	0.00	466.92	56993
<u>229255-Q</u>	Invoice	01/06/2016	CONTRACT LOCATING EXPENSE	0.00	35.56	
<u>229467-Q</u>	Invoice	01/06/2016	CONTRACT LOCATING EXPENSE	0.00	56.44	
<u>229740-Q</u>	Invoice	01/06/2016	CONTRACT LOCATING EXPENSE	0.00	374.92	
001700	VALLERI JORGE	01/06/2016	Regular	0.00	286.80	56994
<u>VJ122315</u>	Invoice	01/06/2016	EDUCATION REIMBURSEMENT	0.00	216.80	
<u>VJ122815</u>	Invoice	01/06/2016	REIMB: DISTRIBUTION CERT RENEWAL	0.00	70.00	
003605	VERIZON CALIFORNIA	01/06/2016	Regular	0.00	128.97	56995
<u>V0116</u>	Invoice	01/06/2016	HDMC WWTP - TELEPHONE	0.00	128.97	
000256	WATER INFORMATION SHARING AND ANALYSI:	01/06/2016	Regular	0.00	249.00	56996
<u>2016-0101</u>	Invoice	01/06/2016	MEMBERSHIP DUES	0.00	249.00	
000327	WATER QUALITY SPECIALISTS	01/06/2016	Regular	0.00	3,310.00	56997
<u>4386</u>	Invoice	01/06/2016	HDMC WWTP: OPERATION & MAINT - DE	0.00	3,310.00	
012020	XEROX CORPORATION	01/06/2016	Regular	0.00	370.71	56998
<u>082564169</u>	Invoice	01/06/2016	OFFICE EXPENSE 10/30/15 - 12/11/15	0.00	370.71	
000233	NAPA AUTO PARTS	01/06/2016	Regular	0.00	414.76	56999
<u>135420</u>	Invoice	01/06/2016	VACUUM MAINTENANCE	0.00	63.44	
<u>135525</u>	Invoice	01/06/2016	TRACTOR MAINTENANCE	0.00	70.09	
<u>135573</u>	Invoice	01/06/2016	VEHICLE REPAIRS: V28	0.00	192.75	
<u>135623</u>	Invoice	01/06/2016	VEHICLE MAINTENANCE: V31/SHOP EXP	0.00	88.48	
001630	AT&T MOBILITY	01/14/2016	Regular	0.00	1,253.78	57001
<u>829480028X0105</u>	Invoice	01/14/2016	COMMUNICATIONS - DEC 15	0.00	1,253.78	
001007	BUSINESS CARD	01/14/2016	Regular	0.00	-4,423.57	57002
001007	BUSINESS CARD	01/14/2016	Regular	0.00	4,423.57	57002
<u>BA0116</u>	Invoice	01/14/2016	PUMPING PLANT/UNIFORMS/SHOP EXPE	0.00	4,423.57	
001555	CENTRATTEL	01/14/2016	Regular	0.00	342.13	57003
<u>160103192101</u>	Invoice	01/14/2016	DISPATCH SERVICES - DEC 15	0.00	342.13	
000330	CURT SAUER	01/14/2016	Regular	0.00	30.00	57004
<u>CS010416</u>	Invoice	01/14/2016	REIMB: ASBCSD DINNER	0.00	30.00	
000252	DEBORAH S. MALLANTS	01/14/2016	Regular	0.00	605.71	57005
<u>201120</u>	Invoice	01/14/2016	TEMPORARY LABOR	0.00	605.71	
004195	HOME DEPOT CREDIT SERVICES	01/14/2016	Regular	0.00	1,065.91	57006
<u>HD0116</u>	Invoice	01/14/2016	SHOP EXP/CHROMIUM VI STUDY/PUMP P	0.00	1,065.91	
009054	KATHLEEN J. RADNICH	01/14/2016	Regular	0.00	943.20	57007
<u>160103-1</u>	Invoice	01/14/2016	PUBLIC RELATIONS SERVICES	0.00	266.40	
<u>160110-1</u>	Invoice	01/14/2016	PUBLIC RELATIONS SERVICES	0.00	676.80	
000070	ONLINE INFORMATION SERVICES, INC.	01/14/2016	Regular	0.00	219.00	57008
<u>689331</u>	Invoice	01/14/2016	ID VERIF. SERV. THRU 12/31/15	0.00	219.00	
000236	PAYPRO ADMINISTRATORS	01/14/2016	Regular	0.00	170.82	57009
<u>PPE 1-08-16</u>	Invoice	01/14/2016	EE FSA DEDUCTIONS 1-15-16	0.00	170.82	
000091	SAN BERNARDINO COUNTY RECORDER	01/14/2016	Regular	0.00	21.00	57010
<u>SB010816</u>	Invoice	01/14/2016	RELEASE OF A LIEN	0.00	21.00	
000091	SAN BERNARDINO COUNTY RECORDER	01/14/2016	Regular	0.00	21.00	57011
<u>SB010716</u>	Invoice	01/14/2016	RELEASE OF A LIEN	0.00	21.00	
001898	STEPHEN CORBIN	01/14/2016	Regular	0.00	84.01	57012

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Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>SC011216</u>	Invoice	01/14/2016	REIMB: CHROMIUM VI EXPENSES	0.00	84.01	
013196	TELEPACIFIC COMMUNICATIONS	01/14/2016	Regular	0.00	670.51	57013
<u>73900804-0</u>	Invoice	01/14/2016	TELEPHONE (OFFICE) - JAN 16	0.00	670.51	
000495	ACCONTEMPS	01/20/2016	Regular	0.00	819.20	57022
<u>44829385</u>	Invoice	01/20/2016	TEMPORARY LABOR	0.00	819.20	
000504	ACTION PUMPING, INC.	01/20/2016	Regular	0.00	1,075.00	57023
<u>6363</u>	Invoice	01/20/2016	HDMC WW: PUMPING	0.00	1,075.00	
000501	ACWA/JPIA	01/20/2016	Regular	0.00	12,648.31	57024
<u>JPIA123115</u>	Invoice	01/20/2016	WORKERS COMP OCT - DEC 15	0.00	12,648.31	
013211	ALIDA WIEMER	01/20/2016	Regular	0.00	400.00	57025
<u>AW011916</u>	Invoice	01/20/2016	REFUND METER INSTALL FEE	0.00	400.00	
013209	SERVICE CONCEPTS	01/20/2016	Regular	0.00	225.05	57026
<u>0188684-IN</u>	Invoice	01/20/2016	WATER CONSERVATION SUPPLIES	0.00	225.05	
000950	ASSOCIATION OF THE S.B. CO. SPEC. DISTRICTS	01/20/2016	Regular	0.00	275.00	57027
<u>ASBCSD010415</u>	Invoice	01/20/2016	2016 MEMBERSHIP	0.00	275.00	
001519	CALIFORNIA RURAL WATER ASSOC	01/20/2016	Regular	0.00	1,146.00	57028
<u>CRWA011516</u>	Invoice	01/20/2016	MEMBERSHIP DUES 01/16 - 01/17	0.00	1,146.00	
001850	CLINICAL LAB OF S.B. INC	01/20/2016	Regular	0.00	2,815.00	57029
<u>947746</u>	Invoice	01/20/2016	SAMPLING - DEC 15	0.00	1,554.00	
<u>947747</u>	Invoice	01/20/2016	HDMC WWTP SAMPLING- DEC 15	0.00	1,261.00	
001865	COMPUTER GALLERY	01/20/2016	Regular	0.00	89.45	57030
<u>309562CW</u>	Invoice	01/20/2016	PRINTER MAINTENANCE - JAN 16	0.00	89.45	
001932	COUNTY OF SAN BERNARDINO	01/20/2016	Regular	0.00	2.00	57031
<u>106991</u>	Invoice	01/20/2016	MAP REVISIONS - JAN 16	0.00	2.00	
001461	BOLLINGER CONSULTING GROUP	01/20/2016	Regular	0.00	3,403.71	57032
<u>684</u>	Invoice	01/20/2016	WATER CONSERVATION - DEC 15	0.00	2,500.00	
<u>684A</u>	Invoice	01/20/2016	NON-CONTRACT CONSERVATION - DEC 1	0.00	810.00	
<u>685</u>	Invoice	01/20/2016	REIMB: WATER CONSERVATION EXPENSE	0.00	93.71	
000252	DEBORAH S. MALLANTS	01/20/2016	Regular	0.00	769.54	57033
<u>201121</u>	Invoice	01/20/2016	TEMPORARY LABOR	0.00	769.54	
002205	DESERT FIRE EXT. CO. INC	01/20/2016	Regular	0.00	549.19	57034
<u>236396</u>	Invoice	01/20/2016	FIRE EXTINGUISHER SERVICE - SHOP	0.00	445.36	
<u>236397</u>	Invoice	01/20/2016	FIRE EXTINGUISHER SERVICE - OFFICE	0.00	103.83	
002565	DUDEK AND ASSOCIATES, INC	01/20/2016	Regular	0.00	285.00	57035
<u>20156018</u>	Invoice	01/20/2016	ENG SERV: CHROMIUM VI GRANT	0.00	190.00	
<u>20156701</u>	Invoice	01/20/2016	ENG SERV: CHROMIUM VI GRANT	0.00	95.00	
013212	FIDELITY NATIONAL TITLE COMPANY	01/20/2016	Regular	0.00	111.51	57036
<u>FNT121715</u>	Invoice	01/20/2016	PROJECT RECONCILIATION REFUND	0.00	111.51	
000058	GARDA CL WEST, INC.	01/20/2016	Regular	0.00	10.26	57037
<u>70030936</u>	Invoice	01/20/2016	EVENXCHANGE FEES - DEC 15	0.00	10.26	
009054	KATHLEEN J. RADNICH	01/20/2016	Regular	0.00	478.80	57038
<u>160117-1</u>	Invoice	01/20/2016	PUBLIC RELATIONS SERVICES	0.00	478.80	
000134	KENNEDY/JENKS CONSULTANTS, INC.	01/20/2016	Regular	0.00	11,447.24	57039
<u>98004</u>	Invoice	01/20/2016	CONSULTING: 2015 URBAN MGMT PLN U	0.00	11,447.24	
000315	MORONGO BASIN AMBULANCE ASSN.	01/20/2016	Regular	0.00	600.00	57040
<u>297</u>	Invoice	01/20/2016	CPR CLASS	0.00	600.00	

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000236	PAYPRO ADMINISTRATORS	01/20/2016	Regular	0.00	50.00	57041
<u>54881</u>	Invoice	01/20/2016	FSA ADMIN FEES - DEC 15	0.00	50.00	
008200	PITNEY BOWES INC.	01/20/2016	Regular	0.00	294.71	57042
<u>1285502-JA16</u>	Invoice	01/20/2016	LEASING CHARGES - 1ST QTR 16	0.00	294.71	
008405	PRECISION ASSEMBLY	01/20/2016	Regular	0.00	1,261.36	57043
<u>17094</u>	Invoice	01/20/2016	DEC WATER BILLING	0.00	1,261.36	
008415	PRUDENTIAL OVERALL SPLY.	01/20/2016	Regular	0.00	146.07	57044
<u>22177904</u>	Invoice	01/20/2016	SHOP EXPENSE	0.00	43.73	
<u>22177905</u>	Invoice	01/20/2016	SHOP EXPENSE	0.00	86.46	
<u>22182072</u>	Invoice	01/20/2016	SHOP EXPENSE	0.00	15.88	
006150	RANDY MAYES	01/20/2016	Regular	0.00	75.10	57045
<u>RM011416</u>	Invoice	01/20/2016	REIMB MILES: TAC MEETING	0.00	75.10	
009880	SOUTHERN CALIFORNIA EDISON CO	01/20/2016	Regular	0.00	2,434.89	57046
<u>SCE0116</u>	Invoice	01/20/2016	POWER TO BLDGS & GEN - JAN 16	0.00	2,434.89	
011101	VAGABOND WELDING SUPPLY	01/20/2016	Regular	0.00	8.04	57047
<u>97147</u>	Invoice	01/20/2016	SHOP EXPENSE	0.00	8.04	
000510	TIME WARNER CABLE	01/20/2016	Regular	0.00	452.24	57048
<u>TW0116</u>	Invoice	01/20/2016	CABLE & INTERNET - JAN 16	0.00	452.24	
010690	TYLER TECHNOLOGIES	01/20/2016	Regular	0.00	977.30	57049
<u>025-143084</u>	Invoice	01/20/2016	ANNUAL MAINT: OUTPUT DIRECTOR MAI	0.00	894.00	
<u>025-144369</u>	Invoice	01/20/2016	AUTOMATED BILL NOTIFICATION CALLS	0.00	83.30	
000023	ULTIMATE MOTORS, INC.	01/20/2016	Regular	0.00	3,798.17	57050
<u>19082</u>	Invoice	01/20/2016	VEHICLE REPAIRS: V22	0.00	3,798.17	
010990	UTILIQUEST L.L.C.	01/20/2016	Regular	0.00	150.40	57051
<u>230039-Q</u>	Invoice	01/20/2016	CONTRACT LOCATING EXPENSE	0.00	10.44	
<u>230266-Q</u>	Invoice	01/20/2016	CONTRACT LOCATING EXPENSE	0.00	62.64	
<u>230518-Q</u>	Invoice	01/20/2016	CONTRACT LOCATING EXPENSE	0.00	77.32	
012020	XEROX CORPORATION	01/20/2016	Regular	0.00	158.47	57052
<u>082965734</u>	Invoice	01/20/2016	OFFICE EXPENSE 12/11/15 - 12/21/15	0.00	158.47	
000233	NAPA AUTO PARTS	01/20/2016	Regular	0.00	186.78	57053
<u>137625</u>	Invoice	01/20/2016	VEHICLE MAINTENANCE: V25	0.00	11.58	
<u>137975</u>	Invoice	01/20/2016	VACUUM SUPPLIES/SMALL TOOLS	0.00	175.20	
000501	ACWA/JPIA	01/26/2016	Regular	0.00	3,950.23	57058
<u>0376214</u>	Invoice	01/26/2016	EE HEALTH BENEFIT & EAP NOV 15	0.00	3,950.23	
000501	ACWA/JPIA	01/26/2016	Regular	0.00	8,013.20	57059
<u>0384362</u>	Invoice	01/26/2016	EE HEALTH BENEFIT & EAP JAN 16	0.00	8,013.20	
000501	ACWA/JPIA	01/26/2016	Regular	0.00	7,367.12	57060
<u>0379468</u>	Invoice	01/26/2016	EE HEALTH BENEFIT & EAP DEC 15	0.00	7,367.12	
000501	ACWA/JPIA	01/26/2016	Regular	0.00	8,013.20	57061
<u>0389560</u>	Invoice	01/26/2016	EE HEALTH BENEFIT & EAP FEB 16	0.00	8,013.20	
000575	AFSCME LOCAL 1902	01/26/2016	Regular	0.00	507.00	57062
<u>AFSCME0116</u>	Invoice	01/26/2016	EE UNION DUES - JAN 16	0.00	507.00	
001560	CENTURY FORMS, INC.	01/26/2016	Regular	0.00	1,523.40	57063
<u>191551</u>	Invoice	01/26/2016	WATER BILL	0.00	1,523.40	
000237	COLONIAL LIFE & ACCIDENT INSURANCE CO, IN	01/26/2016	Regular	0.00	823.80	57064
<u>3990561-010596</u>	Invoice	01/26/2016	EE LIFE INSURANCE - JAN 16	0.00	823.80	

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Date Range: 01/01/2016 - 01/31/2016

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
000252	DEBORAH S. MALLANTS	01/26/2016	Regular	0.00	635.50	57065
<u>201122</u>	Invoice	01/26/2016	TEMPORARY LABOR	0.00	635.50	
009054	KATHLEEN J. RADNICH	01/26/2016	Regular	0.00	763.60	57066
<u>160124-1</u>	Invoice	01/26/2016	PUBLIC RELATIONS SERVICES	0.00	763.60	
008102	OFFICEMAX CONTRACT INC.	01/26/2016	Regular	0.00	295.69	57067
<u>864604</u>	Invoice	01/26/2016	OFFICE SUPPLIES	0.00	3.33	
<u>866865</u>	Invoice	01/26/2016	OFFICE SUPPLIES/PUBLIC INFO SUPPLIES	0.00	220.95	
<u>867273</u>	Invoice	01/26/2016	OFFICE SUPPLIES	0.00	71.41	
000236	PAYPRO ADMINISTRATORS	01/26/2016	Regular	0.00	170.82	57068
<u>PPE 1-22-16</u>	Invoice	01/26/2016	EE FSA DEDUCTIONS 1-29-16	0.00	170.82	
000091	SAN BERNARDINO COUNTY RECORDER	01/26/2016	Regular	0.00	21.00	57069
<u>SBO12116A</u>	Invoice	01/26/2016	RELEASE OF A LIEN	0.00	21.00	
000091	SAN BERNARDINO COUNTY RECORDER	01/26/2016	Regular	0.00	21.00	57070
<u>SBO12116</u>	Invoice	01/26/2016	RELEASE OF A LIEN	0.00	21.00	
009898	THE GAS COMPANY	01/26/2016	Regular	0.00	649.50	57071
<u>GAS0116</u>	Invoice	01/26/2016	HEAT FOR SHOP - JAN 16	0.00	649.50	
009880	SOUTHERN CALIFORNIA EDISON CO	01/04/2016	Manual	0.00	2,446.74	900576
<u>SCE1215</u>	Invoice	01/04/2016	POWER TO BLDGS & GEN - DEC 15	0.00	2,446.74	
001517	CalPERS	01/04/2016	Manual	0.00	7,606.57	900577
<u>PPE 12-25-15</u>	Invoice	01/04/2016	PAY PERIOD ENDING 12/25/15	0.00	7,606.57	
000248	PAYCHEX	01/15/2016	Manual	0.00	70.00	900580
<u>14118637</u>	Invoice	01/15/2016	TIME & LABOR ONLINE USAGE FEE	0.00	70.00	
001007	BUSINESS CARD	01/15/2016	Manual	0.00	4,423.57	900581
<u>BA0116</u>	Invoice	01/14/2016	PUMPING PLANT/UNIFORMS/SHOP EXPE	0.00	4,423.57	
000248	PAYCHEX	01/15/2016	Manual	0.00	588.72	900582
<u>272352</u>	Invoice	01/15/2016	PAYROLL PROCESSING FEE	0.00	588.72	
009898	THE GAS COMPANY	01/18/2016	Manual	0.00	434.41	900583
<u>GAS1215A</u>	Invoice	01/18/2016	HEAT FOR SHOP - DEC 15	0.00	434.41	
VEN01075	CALIFORNIA STATE BOARD OF EQUALIZATION	01/19/2016	Manual	0.00	2,580.00	900584
<u>BOE011916</u>	Invoice	01/19/2016	SALES TAX REMITTANCE - 2015	0.00	2,580.00	
001517	CalPERS	01/19/2016	Manual	0.00	8,371.81	900585
<u>PPE 1-08-16</u>	Invoice	01/19/2016	PAY PERIOD ENDING 1/08/16	0.00	8,371.81	
000025	ICMA RC	01/31/2016	Manual	0.00	2,632.44	900586
<u>900586</u>	Invoice	01/31/2016	457 REMITTANCE - JAN 16	0.00	2,632.44	
001517	CalPERS	01/27/2016	Manual	0.00	8,422.31	900587
<u>PPE 1-22-16</u>	Invoice	01/27/2016	PAY PERIOD ENDING 1/22/16	0.00	8,422.31	
000248	PAYCHEX	01/29/2016	Manual	0.00	307.38	900588
<u>273190</u>	Invoice	01/29/2016	PAYROLL PROCESSING FEE	0.00	307.38	
VEN01533	PAYMENTUS GROUP INC.	01/25/2016	Manual	0.00	1,465.05	900589
<u>US15120188</u>	Invoice	01/25/2016	CREDIT CARD PROCESSING FEE - DEC 15	0.00	1,465.05	
013210	SAFEGUARD BUSINESS SYSTEMS, INC.	01/22/2016	Manual	0.00	128.22	900590

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Date Range: 01/01/2016 - 01/31/2016

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>031218874</u>	Invoice	01/22/2016	DEPOSIT TICKETS	0.00	128.22	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	138	103	0.00	153,256.30
Manual Checks	13	13	0.00	39,477.22
Voided Checks	0	2	0.00	-4,856.48
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	151	118	0.00	187,877.04

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUNDS**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>	<u>Reference</u>
10-00001-006	DOUGHERTY, DONNA L	1/6/2016	Refund	14.33	Check #: 56953
12-00372-005	BIARD, ERIN	1/6/2016	Refund	23.51	Check #: 56954
52-00124-002	RINALDO, WANDA M	1/6/2016	Refund	143.70	Check #: 56955
65-05950-013	MAI, TIEN-HOANG	1/6/2016	Refund	151.10	Check #: 56956
03-00013-003	DOOLITTLE, STACY	1/14/2016	Refund	126.80	Check #: 57000
04-00142-004	STAFFON, MARK E	1/20/2016	Refund	114.30	Check #: 57014
04-00165-011	LEWIS, TROY J	1/20/2016	Refund	6.30	Check #: 57015
07-00101-010	YBARRA, ELIZABETH J	1/20/2016	Refund	114.60	Check #: 57016
07-00168-014	MARTINEZ, MARIA A	1/20/2016	Refund	129.10	Check #: 57017
10-00025-003	COOPER, PERRY	1/20/2016	Refund	36.94	Check #: 57018
14-00009-016	TRUITT, GISELLE L	1/20/2016	Refund	178.20	Check #: 57019
53-00019-004	MYTYS, JEAN H	1/20/2016	Refund	11.89	Check #: 57020
65-00172-005	COLASUANNO, MARTIN	1/20/2016	Refund	63.79	Check #: 57021
04-00166-007	BURNETTPAUL, DIONNE S	1/25/2016	Refund	26.02	Check #: 57054
14-00008-008	STOWE, RODNEY L	1/25/2016	Refund	40.90	Check #: 57055
63-00148-013	BARRIGA, ROBERTO	1/25/2016	Refund	63.90	Check #: 57056
65-00007-003	HILTON, PATTI K	1/25/2016	Refund	60.21	Check #: 57057
03-00390-003	COLLINS, THOMAS R	1/27/2016	Refund	77.71	Check #: 57072
04-00076-013	CORCORAN, MICHAEL	1/27/2016	Refund	2.60	Check #: 57073
11-00002-008	COPE, JESSICA L	1/27/2016	Refund	43.10	Check #: 57074
13-00189-007	JOSEPHSON, SHERRIE Y	1/27/2016	Refund	29.80	Check #: 57075
54-00220-003	CLABORN, JOEL V	1/27/2016	Refund	33.73	Check #: 57076
56-00146-002	BLASER, GREG J	1/27/2016	Refund	36.57	Check #: 57077
58-00124-005	LUSK, CLINTON N	1/27/2016	Refund	27.30	Check #: 57078
59-00190-010	RECKER, MATTHIAS	1/27/2016	Refund	28.90	Check #: 57079
60-00115-013	AFFORDABLE RENTALS	1/27/2016	Refund	27.20	Check #: 57080
61-00052-009	HALL, REBECCIA	1/27/2016	Refund	21.83	Check #: 57081
62-00243-010	CROSSIN, AMY E	1/27/2016	Refund	3.33	Check #: 57082
63-00079-006	FOLEY, KELLY E	1/27/2016	Refund	76.83	Check #: 57083
65-00441-003	HEDENSTAD, DANA R	1/27/2016	Refund	3.33	Check #: 57084
65-00455-006	DELLECAVE, JESSICA S	1/27/2016	Refund	27.30	Check #: 57085
03-00013-003	DOOLITTLE, STACY	1/14/2016	Reverse Refund Check Adjustment	(126.80)	VOID REFUND CHECK
				<u>1,618.32</u>	

JOSHUA BASIN WATER DISTRICT**JANUARY 2016****DIRECTOR PAY****PAY PERIODS: 12/26/2015 - 01/08/2016**

Director	Date	Type	Amount	Notes
VICTORIA J FULLER	12/28/2015	UNPAID DIRECTOR	0.00	FINANCE COMMITTEE MEETING
VICTORIA J FULLER	01/06/2016	Director Pay	173.63	JBWD BOARD MEETING
VICTORIA J FULLER	01/20/2016	Director Pay	173.63	JBWD BOARD MEETING
			<u>347.26</u>	
ROBERT JOHNSON	12/28/2015	UNPAID DIRECTOR	0.00	FINANCE COMMITTEE MEETING
ROBERT JOHNSON	12/29/2015	UNPAID DIRECTOR	0.00	WATER RESOURCES AND OPS COMMITTEE
ROBERT JOHNSON	01/06/2016	Director Pay	173.63	JBWD BOARD MEETING
ROBERT JOHNSON	01/14/2016	UNPAID DIRECTOR	0.00	MWA BOARD MEETING
ROBERT JOHNSON	01/14/2016	Mileage/Vehicle Expense	70.20	MILES: MWA BOARD MEETING
ROBERT JOHNSON	01/20/2016	Director Pay	173.63	JBWD BOARD MEETING
			<u>417.46</u>	
MICKEY C LUCKMAN	12/26/2015	Director Pay	173.63	12/17/15 MWA TAC/MORONGO BASIN PIPELINE COMMISSION
MICKEY C LUCKMAN	12/26/2015	Mileage/Vehicle Expense	74.75	MILES: MWA TAC/MORONGO BASIN PIPELINE COMMISSION
MICKEY C LUCKMAN	12/29/2015	UNPAID DIRECTOR	0.00	WATER RESOURCES AND OPS COMMITTEE
MICKEY C LUCKMAN	01/06/2016	Director Pay	173.63	JBWD BOARD MEETING
MICKEY C LUCKMAN	01/20/2016	Director Pay	173.63	JBWD BOARD MEETING
			<u>595.64</u>	
MICHAEL P REYNOLDS	01/06/2016	Director Pay	173.63	JBWD BOARD MEETING
			<u>173.63</u>	
REBECCA UNGER	01/06/2016	Director Pay	173.63	JBWD BOARD MEETING
REBECCA UNGER	01/20/2016	Director Pay	173.63	JBWD BOARD MEETING
			<u>347.26</u>	
TOTAL			<u><u>1,881.25</u></u>	

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Finance Committee

February 29, 2016

Report to: Committee Members

Prepared by: Susan Greer 

TOPIC:
2ND QUARTER FINANCIAL REPORT

RECOMMENDATION:
Accept report and refer to full Board.

ANALYSIS:
We will discuss the 2nd quarter financial report in detail at the meeting.

STRATEGIC PLAN ITEM:
N/A

FISCAL IMPACT:
N/A



JOSHUA BASIN WATER DISTRICT
2nd QUARTER ENDING 12/31/15 FINANCIAL REPORT SUMMARY

CASH FLOW

\$779K water bill payments collected during the quarter
\$1.1M property taxes/assessments collected during the quarter
\$172K spent on Copper Mountain Mesa Assessment District debt
\$65K spent on capital projects during the quarter
Total cash INcreased \$561K during the quarter due to property tax receipts

CASH BALANCES

Capital spending is minimal and property tax receipts are being received
Both Emergency and Opportunity Funds are at their target balances
Total cash as of 12/31/15 is INcreased \$561K over last quarter, and \$4.08M from one year ago

PROPERTY TAX AND ASSESSMENT COLLECTIONS

Property tax revenues have been recorded; approximately 4% less than prior year
Tax revenues are reduced because of ID#2 bond payoff; corresponding reduction to expense
Both current and prior collections have increased compared to prior year

BOARD REPORT

Operating Revenues are 67% of budget
Water Revenues are 51% of budget; same as last year
Total Expenses are 42% of budget
Total Operating Revenues exceed Total Operating Expenses by \$1.2M

CONSUMPTION STATISTICS

Usage for the 12 months ending 12/31/15/15 is 10.49% less than prior year
The top 10 users represent the following types of businesses:

Hospital/medical	4,115
Housing (multi-unit)	4,592
Public agency	2,816
Commercial	1,560
	<hr/>
	13,083



P.O. BOX 675 • 61750 CHOLLITA ROAD • JOSHUA TREE • CALIFORNIA 92252

TELEPHONE (760) 366-8438 FAX (760) 366-9528 E-mail: customerservice@jbwd.com

www.jbwd.com

Cash Flow

October - December 2015

Beginning Cash 7,906,592.67

SOURCE OF FUNDS:

Water A/R Collections	755,154.06	
Grant Revenues	0.00	
Turn On/Misc	8,900.55	
Consumer Deposits	14,850.00	
Project Deposits	6,827.59	
HDMC WWTP Operations Reimbursement	24,125.67	
HDMC WWTP Operations Overhead Revenue	5,428.06	
Property Taxes G.D.	42,150.30	
ID #2 Tax Collections	160,882.95	
Standby Collections - Prior	176,888.23	
Standby Collections - Current	599,134.47	
CMM Assessment Collections	155,045.87	
Water Capacity Charges	3,852.00	
Wastewater Capacity Charges	0.00	
Hzone Reimbursement Fees	0.00	
Meter Installation Fees	1,911.00	
Interest	5,536.83	
TOTAL SOURCE OF FUNDS		1,960,687.58

FUNDS USED:

Debt Service	0.00	
Capital Additions	65,392.10	
Operating Expenses	835,212.70	
Employee Funded Payroll Taxes & CalPERS	132,371.21	
Employer Funded Payroll Taxes & CalPERS	57,594.84	
Employee Funded 457 Transfer	9,213.54	
Employer Funded 457 Annual Transfer	2,707.00	1,102,491.39
Bank Transfer Payroll	294,421.70	
Bank Transfer Fees/Charges	2,482.68	296,904.38
TOTAL USE OF FUNDS		1,399,395.77

Net Increase (Decrease)	561,291.81
Cash Balance at End of Period	8,467,884.48



2nd Quarter Ending 12/31/15 CASH FLOW EXPLANATION

Beginning Cash Balance 10/1/15 \$7,906,593

Source of Funds (Revenues)

Total cash received during the quarter from all sources 1,960,688

Water bill and related payments of \$778,905 received from ratepayers

Property Tax/Assessment Payments of \$1,134,102 received

HDMC Funding of \$29,554 (Reimb \$24K, OH \$5K)

Project Deposits of \$6,827 received

Meter Installation/Capacity Fees of \$5,763 received (1 meter)

Interest Revenue of \$5,537 received

Use of Funds (Expenses)

Total use of cash during the quarter for all purposes 1,399,395

Capital costs during the quarter - \$65,392

- Compensation Study
- SCADA
- Chromium VI study
- Capital Improvement Plan development
- Urban Water Management Plan
- USGS Monitoring

Other Use of Funds costs indicated are average and typical

Ending Cash Balance 12/31/15 \$8,467,885

Total cash increased during the quarter by \$561,292



CASH BALANCES 12/31/15

	12/31/15 <u>TOTAL</u>	LEGALLY <u>RESTRICTED</u>	DISTRICT <u>RESTRICTED</u>	COMPARISONS	
				9/30/2015 <u>Balance</u>	12/31/14 <u>Balance</u>
Petty Cash	600			600	600
Change Fund	1,500			1,500	1,500
General Fund	326,542			270,787	186,433
Payroll Fund	5,000			5,000	62,767
Credit Card Fund	0			0	86,691
LAIF Investment Fund	2,895,546			2,464,531	0
Emergency Fund	1,000,000		1,000,000	1,000,000	1,000,000
Equip & Tech Reserve	511,176		511,176	511,176	410,087
Opportunity Fund	2,000,000		2,000,000	2,000,000	1,123,037
Well & Booster Reserve	300,000		300,000	300,000	100,000
Consumer Deposits	186,920	186,920		257,977	246,901
Water Capacity	60,985	60,985		60,941	49,283
Wastewater Capacity	524,513	524,513		524,133	513,072
CMM Redemption	407,749	407,749		262,597	354,085
Reserve	244,355	244,355		244,355	244,327
Prepayment	2,998	2,998		2,996	2,991
	<u>8,467,884</u>	<u>1,427,520</u>	<u>3,811,176</u>	<u>7,906,593</u>	<u>4,381,774</u>



CASH BALANCE COMPARISONS 2015 to 2014

	<u>12/31/2015</u>	<u>12/31/2014</u>	Change
TOTAL CASH	<u>8,467,884</u>	<u>4,381,774</u>	<u>4,086,110</u>
District RESTRICTED	3,811,176	2,633,124	1,178,052 increase
Legally RESTRICTED	1,427,520	1,410,659	16,861 increase
UNRESTRICTED	3,229,188	337,991	2,891,197 increase

Capital projects affect cash position

Total cash balance as of 12/31/15 is increased \$561K over last quarter due primarily to receipt of taxes
 Total cash balance as of 12/31/15 is increased \$4.1M from one year ago, due to receipt of grant funds
 Both Emergency and Opportunity Funds are at the target goal balances.

District-restricted funds have been Board-designated for a special purpose, but the Board may change this at any time

Reserves - equipment and technology- for replacement of vehicles, equipment and technology wells and boosters- for replacement of wells and boosters
 Opportunity Fund - for special opportunities, such as early payoff of the ID#2 bonds in 2012, saving about \$19,000 interest
 Emergency Fund - as the title implies, for emergencies, such as well failure or earthquake

Legally-restricted funds are restricted by law for a specific purpose

CMM funds received are all legally-restricted for costs associated with the CMM Assessment District
 Consumer Deposits belong to customers and will eventually be returned or applied to account balances, as appropriate
 Capacity Fees, both water and wastewater, can legally be used only for costs associated with "growth," such as new infrastructure



Property Tax and Assessment Revenues and Collections as of 12/31/15

	2015/2016		2014/2015	
	<u>Revenue</u>	<u>Y-T-D Collections</u> % <u>Collected</u>	<u>Revenue</u>	<u>Y-T-D Collections</u> % <u>Collected</u>
ID#2	11,294	11,294 100%	102,689	47,944 47%
General District Taxes	386,553	208,798 54%	364,437	182,396 50%
CMM Assessment District Prior	258,095	129,279 50%	257,240	110,802 43%
Standby Assessments Prior	1,140,297	628,574 55%	1,151,138	521,998 45%
		<u>178,698</u>		<u>100,372</u>
TOTAL	1,796,239	1,192,935 66%	1,875,504	986,399 53%

General District and Standby Assessments are District funds and can be used for any legal District purpose.
 CMM Assessment District funds are "pass-through" only; we are collecting funds to pass through to a third party.
 ID#2 funds are pay-back to the District, after early payoff of the debt; no assessments on tax rolls for 15/16.
 ID#2 Revenues are being recorded as payments are being received.



2nd Quarter Ending 12/31/15 BOARD REPORT SUMMARY

As of December 31, 2015, we are through 50% of the fiscal year

REVENUES

- Total Operating Revenues are 67% of budget
- Water Revenues are 51% of budget
- HDMC 19% of budget - only first quarter billing prepared
- Property Tax Revenues are 99% of budget
- Misc Revenues are 44% of budget

<u>EXPENSES</u>	% of budget	
Production	48%	Costs tracking appropriately
Distribution	42%	Costs tracking appropriately
Customer Service	41%	Costs tracking appropriately
Administration	41%	Costs tracking appropriately
Engineering	50%	Costs tracking appropriately
Finance	46%	Costs tracking appropriately
Personnel	11%	Salary reflects long-term absence
Bonds & Loans	37%	Costs tracking appropriately
HDMC Tmt. Plant	41%	Costs appropriate; billing in arrears
Benefits Allocated	43%	Costs tracking appropriately
Field Allocated	40%	Costs tracking appropriately
Office Allocated	44%	Costs tracking appropriately
TOTAL		
	42%	

SUMMARY

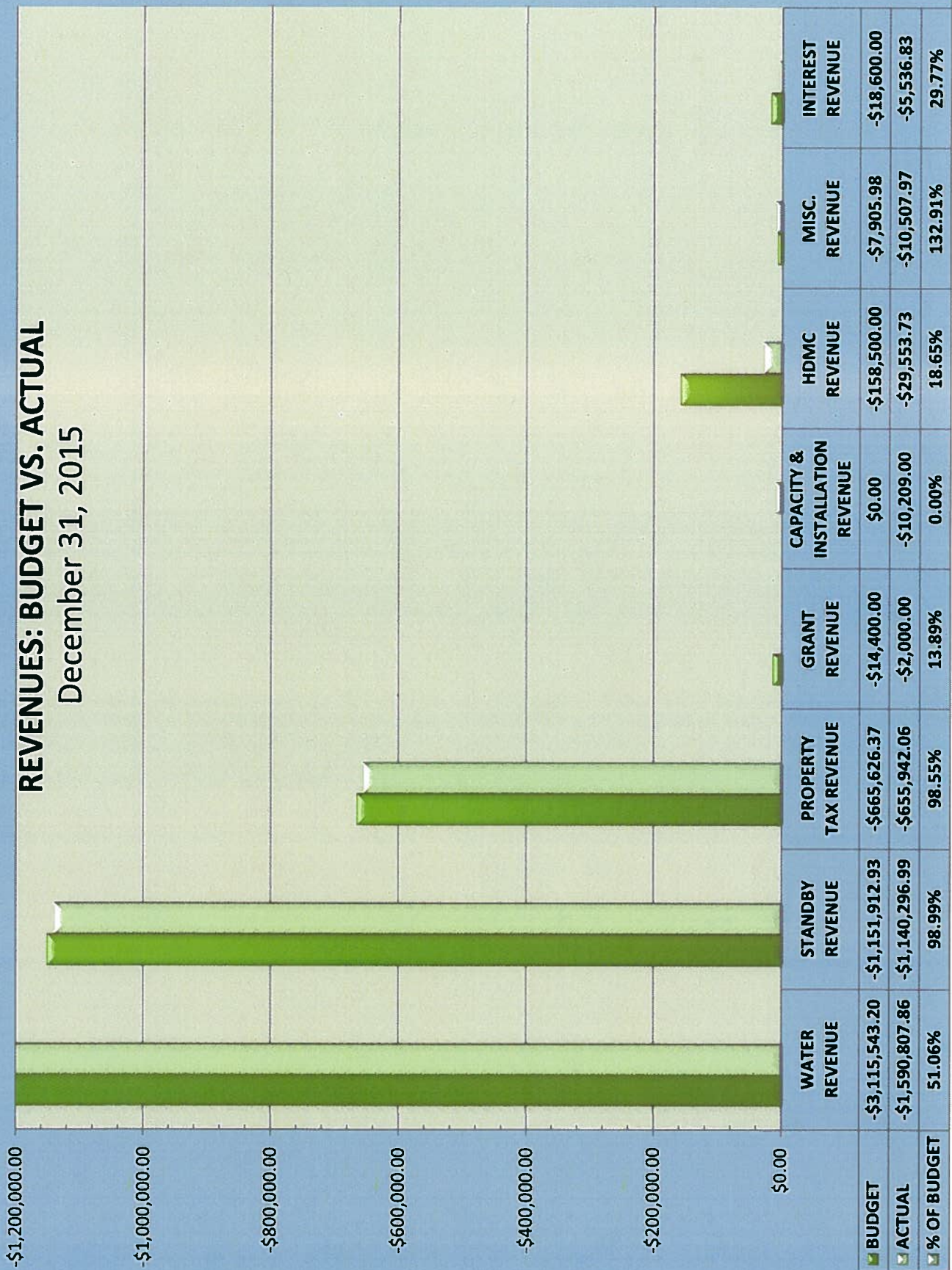
Total Operating Revenues exceed Total Operating Expenses by \$1,198,767

Total Operating Revenues are 67%, \$3.4M

Total Operating Expenses are 42%, \$2.2M

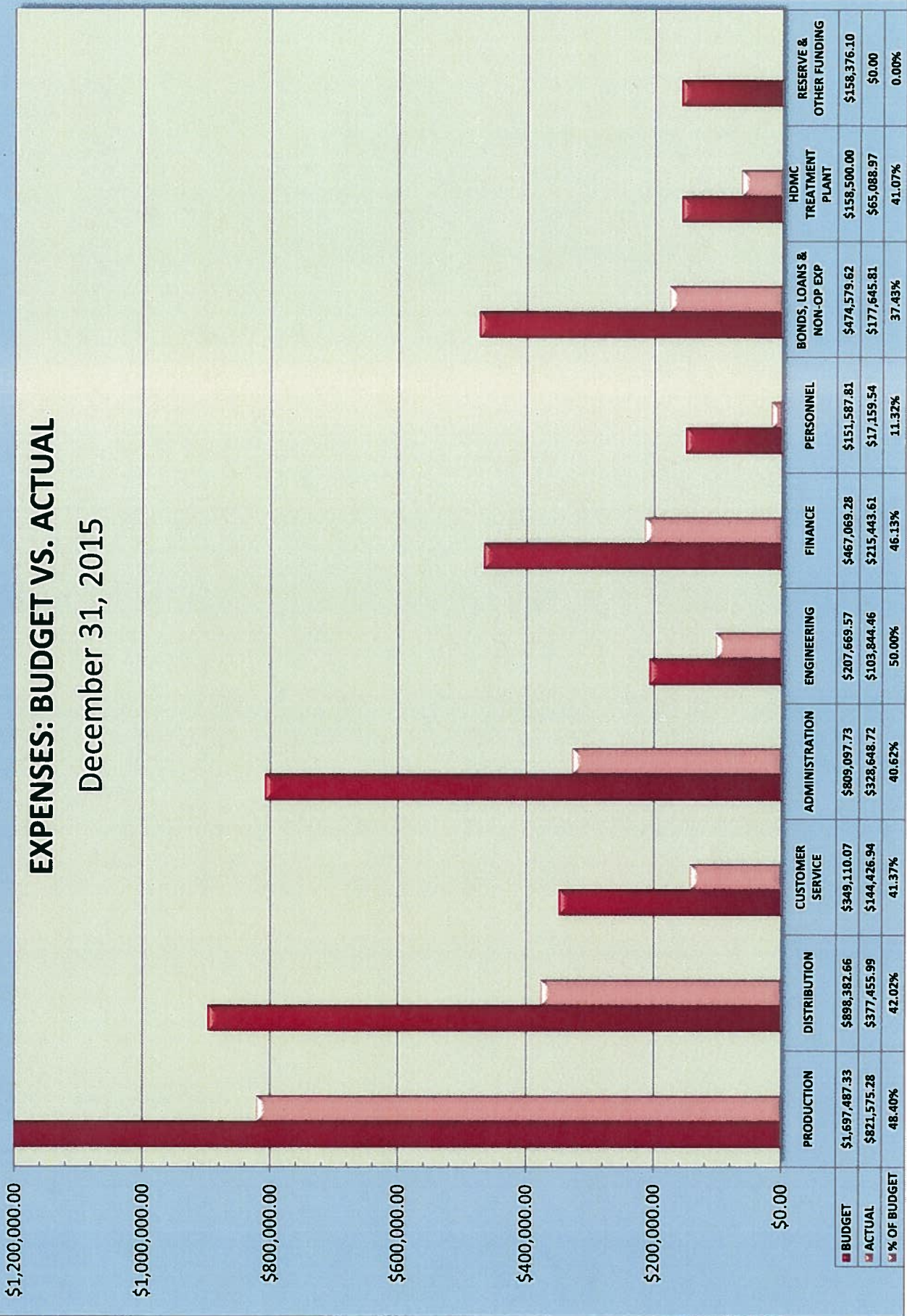
REVENUES: BUDGET VS. ACTUAL

December 31, 2015



EXPENSES: BUDGET VS. ACTUAL

December 31, 2015





*Budget Report (Board Report) Account Summary

For Fiscal: 2015-2016 Period Ending: 12/31/2015

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Revenue						
Program: 40 - ** Revenues **						
01-40-41010-FI	METERED WATER SALES	1,600,000.00	1,600,000.00	98,833.34	819,938.90	-780,061.10 51.25 %
01-40-41012-FI	ALLOW FOR WAAP/BILLING ADJ	0.00	0.00	0.00	-747.00	-747.00 0.00 %
01-40-41015-FI	BASIC FEES	1,380,000.00	1,380,000.00	115,507.23	695,254.69	-684,745.31 50.38 %
01-40-41030-FI	PRIVATE FIRE PROTECTION S...	23,335.30	23,335.30	1,705.29	10,231.74	-13,103.56 43.85 %
01-40-41040-FI	SPECIAL SERVICES REVENUE	112,207.90	112,207.90	7,972.72	62,641.42	-49,566.48 55.83 %
01-40-41045-FI	HDMC WWTP OPERATIONS RE...	129,432.00	129,432.00	0.00	24,125.67	-105,306.33 18.64 %
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES .	29,068.00	29,068.00	0.00	5,428.06	-23,639.94 18.67 %
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,151,912.93	1,151,912.93	0.00	1,140,296.99	-11,615.94 98.99 %
01-40-43000-FI	PROPERTY TAX REVENUE - G...	412,000.00	412,000.00	0.00	386,553.55	-25,446.45 93.82 %
01-40-43010-FI	AD VALOREM REVENUE - ID #2	0.00	0.00	164.86	11,294.01	11,294.01 0.00 %
01-40-43020-FI	ASSESSMENT REVENUE - CMM	253,626.37	253,626.37	258,094.50	258,094.50	4,468.13 101.76 %
01-40-44010-FI	WATER CAPACITY CHARGES	0.00	0.00	0.00	7,704.00	7,704.00 0.00 %
01-40-44030-FI	METER INSTALLATION FEES	0.00	0.00	0.00	2,505.00	2,505.00 0.00 %
01-40-44035-FI	METER REPAIR REVENUE	0.00	0.00	2,198.63	3,488.11	3,488.11 0.00 %
01-40-46121-FI	GRANT REVENUE - LOCAL (M...	12,400.00	14,400.00	0.00	2,000.00	-12,400.00 13.89 %
01-40-47000-FI	MISCELLANEOUS REVENUE	7,905.98	7,905.98	610.08	9,104.97	1,198.99 115.17 %
01-40-47002-FI	INTEREST REVENUE - G.D.	18,600.00	18,600.00	0.00	5,536.83	-13,063.17 29.77 %
01-40-47030-FI	DEMO GARDEN SALES (SALES ..	0.00	0.00	-40.00	1,302.00	1,302.00 0.00 %
01-40-47040-FI	DEMO GARDEN DONATIONS	0.00	0.00	100.00	101.00	101.00 0.00 %
Program: 40 - ** Revenues ** Total:		5,130,488.48	5,132,488.48	485,146.65	3,444,854.44	-1,687,634.04 67.12 %
Program: 41 - **CAPITAL REVENUE**						
01-41-46110-FI	GRANT REVENUE - STATE	1,772,013.33	1,772,013.33	0.00	0.00	-1,772,013.33 0.00 %
Program: 41 - **CAPITAL REVENUE** Total:		1,772,013.33	1,772,013.33	0.00	0.00	-1,772,013.33 0.00 %
Revenue Total:		6,902,501.81	6,904,501.81	485,146.65	3,444,854.44	-3,459,647.37 49.89 %
Expense						
Program: 01 - ** Production **						
01-01-5-01-01118-FI	PRODUCTION SALARY	296,297.00	296,297.00	29,340.80	132,634.26	163,662.74 44.76 %
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	15,395.41	15,395.41	375.48	5,612.12	9,783.29 36.45 %
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	6,008.89	6,008.89	11.55	1,080.70	4,928.19 17.99 %
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	340,000.00	589,000.00	50,796.00	340,134.00	248,866.00 57.75 %
01-01-5-01-03105-RL	WATER SUPPLY MONITORING	0.00	42,600.00	13,063.05	13,063.05	29,536.95 30.66 %
01-01-5-01-03108-RL	RECHARGE POND REPAIR & M...	42,600.00	0.00	0.00	444.10	-444.10 0.00 %
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	3,000.00	3,000.00	0.00	0.00	3,000.00 0.00 %
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MA...	89,865.75	89,865.75	1,405.21	36,675.82	53,189.93 40.81 %
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTEN...	0.00	0.00	39,566.03	39,566.03	-39,566.03 0.00 %
01-01-5-01-03207-RL	GENERATOR (LARGE) REPAIR ...	14,400.00	14,400.00	0.00	1,987.07	12,412.93 13.80 %
01-01-5-01-04004-RL	LABORATORY SERVICES	12,680.35	12,680.35	13.00	2,528.00	10,152.35 19.94 %
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECT...	363,000.00	363,000.00	22,886.02	135,185.61	227,814.39 37.24 %
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	47,623.90	47,623.90	0.00	13,198.02	34,425.88 27.71 %
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	159,030.38	159,030.38	40,641.29	75,300.99	83,729.39 47.35 %
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	58,585.65	58,585.65	18,282.80	24,165.51	34,420.14 41.25 %
Program: 01 - ** Production ** Total:		1,448,487.33	1,697,487.33	216,381.23	821,575.28	875,912.05 48.40 %
Program: 02 - ** Distribution **						
01-02-5-02-01130-FI	DISTRIBUTION SALARY	432,261.00	432,261.00	45,987.04	209,582.09	222,678.91 48.49 %
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	11,840.00	11,840.00	0.00	1,281.84	10,558.16 10.83 %
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	2,300.00	2,300.00	0.00	919.08	1,380.92 39.96 %
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	94,400.05	94,400.05	270.01	14,677.04	79,723.01 15.55 %
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT.	10,281.12	10,281.12	31.32	1,018.06	9,263.06 9.90 %
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	10,491.52	10,491.52	525.76	4,920.93	5,570.59 46.90 %

***Budget Report (Board Report)**

For Fiscal: 2015-2016 Period Ending: 12/31/2015

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	246,139.96	246,139.96	59,275.78	109,827.34	136,312.62	44.62 %
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	90,669.01	90,669.01	26,653.52	35,229.61	55,439.40	38.86 %
Program: 02 - ** Distribution ** Total:		898,382.66	898,382.66	132,743.43	377,455.99	520,926.67	42.02 %
Program: 03 - ** Customer Service **							
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER S...	24,275.00	24,275.00	3,141.75	11,465.41	12,809.59	47.23 %
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER ...	104,971.00	104,971.00	10,289.87	49,150.03	55,820.97	46.82 %
01-03-5-03-03100-AGM	METER INSTALLATION EXPEN...	0.00	0.00	0.00	448.09	-448.09	0.00 %
01-03-5-03-03107-AGM	METER SERVICE REPAIR	54,474.80	54,474.80	3,937.38	17,334.02	37,140.78	31.82 %
01-03-5-03-07007-AGM	CREDIT CARD FEES (CUSTOM...	6,311.50	0.00	-104.80	0.00	0.00	0.00 %
01-03-5-03-07010-AGM	BAD DEBT	15,500.00	15,500.00	-1,214.27	-1,741.41	17,241.41	-11.23 %
01-03-5-03-07015-AGM	CUSTOMER SERVICE - OTHER	17,900.00	24,211.50	2,937.51	13,814.84	10,396.66	57.06 %
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	77,175.32	77,175.32	17,670.96	32,741.11	44,434.21	42.42 %
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	4,918.11	4,918.11	1,490.30	1,969.82	2,948.29	40.05 %
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	43,584.34	43,584.34	10,643.69	19,245.03	24,339.31	44.16 %
Program: 03 - ** Customer Service ** Total:		349,110.07	349,110.07	48,792.39	144,426.94	204,683.13	41.37 %
Program: 04 - ** Administration **							
01-04-5-04-01108-FI	ADMINISTRATION SALARY	190,939.00	190,939.00	16,647.41	77,604.50	113,334.50	40.64 %
01-04-5-04-01115-FI	SAFETY SALARY	9,600.00	9,600.00	520.00	1,980.00	7,620.00	20.63 %
01-04-5-04-01121-FI	DIRECTORS SALARY	20,835.60	20,835.60	1,909.93	10,765.06	10,070.54	51.67 %
01-04-5-04-01210-GM	DIRECTORS / C.A.C. EDUCATI...	9,500.00	9,500.00	4,451.03	5,586.47	3,913.53	58.80 %
01-04-5-04-07008-ALL	BUSINESS EXPENSE	10,000.00	10,000.00	522.62	1,856.57	8,143.43	18.57 %
01-04-5-04-07014-GM	PUBLIC INFORMATION	47,000.00	47,000.00	3,163.65	23,373.94	23,626.06	49.73 %
01-04-5-04-07016-ALL	MEMBERSHIP, DUES & SUBSCR.	18,000.00	18,000.00	11,155.00	21,568.00	-3,568.00	119.82 %
01-04-5-04-07020-GM	WATER CONSERVATION EXPE...	59,500.00	59,500.00	4,225.04	29,108.87	30,391.13	48.92 %
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERS...	80,000.00	80,000.00	8,617.80	28,978.30	51,021.70	36.22 %
01-04-5-04-07218-ALL	SAFETY EXPENSE (EQUIP & S...	14,953.68	14,953.68	808.31	967.96	13,985.72	6.47 %
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
01-04-5-04-07401-GM	PROPERTY INSURANCE	107,834.02	107,834.02	16,092.75	31,551.75	76,282.27	29.26 %
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	139,572.35	139,572.35	29,849.86	55,306.42	84,265.93	39.63 %
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	95,363.08	95,363.08	22,122.95	40,000.88	55,362.20	41.95 %
Program: 04 - ** Administration ** Total:		809,097.73	809,097.73	120,086.35	328,648.72	480,449.01	40.62 %
Program: 05 - ** Engineering **							
01-05-5-05-01109-FI	ENGINEERING/GIS/IT SALARY	91,405.00	91,405.00	9,219.53	43,620.87	47,784.13	47.72 %
01-05-5-05-02305-ENG	MAPS/DRAFTING SUPPLIES	3,118.00	3,118.00	0.00	1,433.28	1,684.72	45.97 %
01-05-5-05-04006-ENG	PLAN CHECK / INSPECTION	0.00	0.00	2,907.00	9,671.00	-9,671.00	0.00 %
01-05-5-05-04008-GM	ENGINEERING CONTRACT SE...	25,000.00	25,000.00	0.00	4,505.00	20,495.00	18.02 %
01-05-5-05-04013-ENG	ENG-TRAINING, MAPPING & OT...	1,669.16	1,669.16	0.00	4,500.00	-2,830.84	269.60 %
01-05-5-05-98001-FI	EE BENEFITS ALLOCATED	52,544.88	52,544.88	12,564.31	23,279.40	29,265.48	44.30 %
01-05-5-05-98003-FI	OFFICE EXPENSE ALLOCATED	33,932.53	33,932.53	9,310.74	16,834.91	17,097.62	49.61 %
Program: 05 - ** Engineering ** Total:		207,669.57	207,669.57	34,001.58	103,844.46	103,825.11	50.00 %
Program: 06 - ** Finance **							
01-06-5-06-01101-FI	FINANCE SALARY	215,364.00	215,364.00	19,520.82	96,174.61	119,189.39	44.66 %
01-06-5-06-04009-AGM	ACCOUNTING SERVICES	24,100.00	24,100.00	2,000.00	12,445.00	11,655.00	51.64 %
01-06-5-06-07001-AGM	FINANCE - OTHER	19,000.00	19,000.00	1,740.71	12,376.27	6,623.73	65.14 %
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	125,368.82	125,368.82	29,580.08	54,806.56	70,562.26	43.72 %
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	83,236.46	83,236.46	21,924.01	39,641.17	43,595.29	47.62 %
Program: 06 - ** Finance ** Total:		467,069.28	467,069.28	74,765.62	215,443.61	251,625.67	46.13 %
Program: 07 - ** Personnel **							
01-07-5-07-01102-FI	PERSONNEL SALARY	22,542.00	22,542.00	0.00	0.00	22,542.00	0.00 %
01-07-5-07-01215-ALL	TRAINING & EE EDUCATION	26,000.00	26,000.00	404.37	2,053.38	23,946.62	7.90 %
01-07-5-07-01905-HR	EMPLOYMENT RECRUITING EX..	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-07-5-07-01910-HR	LABOR LEGAL FEES	45,000.00	45,000.00	1,852.50	4,552.40	40,447.60	10.12 %
01-07-5-07-01915-HR	PERSONNEL - OTHER	13,000.00	13,000.00	584.88	584.88	12,415.12	4.50 %
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	21,182.17	21,182.17	3,121.80	5,784.14	15,398.03	27.31 %
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	18,863.64	18,863.64	2,314.42	4,184.74	14,678.90	22.18 %
Program: 07 - ** Personnel ** Total:		151,587.81	151,587.81	8,277.97	17,159.54	134,428.27	11.32 %

***Budget Report (Board Report)**

For Fiscal: 2015-2016 Period Ending: 12/31/2015

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Program: 09 - ** Bonds, Loans & Non-Op Exp **							
01-09-5-09-08115-FI	CMM PRINCIPLE	98,000.00	98,000.00	0.00	98,000.00	0.00	100.00 %
01-09-5-09-08120-FI	MORONGO BASIN PIPELINE	219,898.00	219,898.00	0.00	0.00	219,898.00	0.00 %
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	145,260.00	145,260.00	0.00	73,719.85	71,540.15	50.75 %
01-09-5-09-08315-FI	ID #2 BONDS COLLECTION CH...	0.00	0.00	0.29	27.09	-27.09	0.00 %
01-09-5-09-08320-FI	GENERAL TAX COLLECTION C...	1,055.25	1,055.25	399.38	464.26	590.99	44.00 %
01-09-5-09-08325-FI	ADMINISTRATION - CMM	10,366.37	10,366.37	1,295.00	5,434.61	4,931.76	52.43 %
Program: 09 - ** Bonds, Loans & Non-Op Exp ** Total:		474,579.62	474,579.62	1,694.67	177,645.81	296,933.81	37.43 %
Program: 20 - ** HDMC Treatment Plant **							
01-20-5-20-03101-DWR	HDMC: OTHER	64,500.00	64,500.00	0.00	20,357.06	44,142.94	31.56 %
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERAT...	74,000.00	74,000.00	5,933.97	37,040.66	36,959.34	50.05 %
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	20,000.00	20,000.00	1,166.14	7,691.25	12,308.75	38.46 %
Program: 20 - ** HDMC Treatment Plant ** Total:		158,500.00	158,500.00	7,100.11	65,088.97	93,411.03	41.07 %
Program: 42 - **RESERVE & OTHER FUNDING-OP**							
01-42-5-99-00010-FI	BUILDING RESERVE (FUNDED ...	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
01-42-5-99-00100-AGM	EQUIP&TECH RESERVE (FUND...	79,000.00	79,000.00	0.00	0.00	79,000.00	0.00 %
01-42-5-99-00110-FI	EQUIP&TECH RES (OP USED)	-45,623.90	-45,623.90	0.00	0.00	-45,623.90	0.00 %
01-42-5-99-00200-AGM	WELL/BOOSTER/TANKS RES (F...	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
Program: 42 - **RESERVE & OTHER FUNDING-OP** Total:		158,376.10	158,376.10	0.00	0.00	158,376.10	0.00 %
Program: 51 - ** Benefits Allocated **							
01-51-5-51-01211-FI	COMPENSATED LEAVE	221,500.00	221,500.00	37,584.80	108,582.84	112,917.16	49.02 %
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	263,700.00	263,700.00	20,000.00	105,600.00	158,100.00	40.05 %
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	8,662.40	8,662.40	3,209.19	4,488.75	4,173.65	51.82 %
01-51-5-51-01225-FI	WORKERS COMPENSATION IN...	52,300.00	52,300.00	0.00	12,246.23	40,053.77	23.42 %
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2...	125,024.00	125,024.00	7,657.73	57,339.05	67,684.95	45.86 %
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%...	15,916.00	15,916.00	957.38	8,131.81	7,784.19	51.09 %
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	2,115.48	2,115.48	129.59	887.72	1,227.76	41.96 %
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUT...	10,125.00	10,125.00	988.00	1,713.00	8,412.00	16.92 %
01-51-5-51-01305-FI	PAYROLL TAXES	121,671.00	121,671.00	12,988.47	58,876.56	62,794.44	48.39 %
01-51-5-51-98000 -FI	ALLOCATED EXPENSES - BEN...	-821,013.88	-821,013.88	-192,704.08	-357,045.96	-463,967.92	43.49 %
Program: 51 - ** Benefits Allocated ** Total:		0.00	0.00	-109,188.92	820.00	-820.00	0.00 %
Program: 52 - ** Field Allocated **							
01-52-5-52-01240-D/P	UNIFORMS (FIELD)	8,170.00	8,170.00	1,511.65	1,511.65	6,658.35	18.50 %
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	15,598.69	15,598.69	675.99	5,956.33	9,642.36	38.18 %
01-52-5-52-02212-D/P	SMALL TOOLS EXPENSE - CO...	7,050.00	7,050.00	0.00	2,348.43	4,701.57	33.31 %
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	4,232.80	4,232.80	0.00	32.93	4,199.87	0.78 %
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP..	13,695.36	13,695.36	3,586.98	8,673.93	5,021.43	63.33 %
01-52-5-52-05005-D/P	FUEL-VEHICLES	42,640.00	42,640.00	4,604.03	15,311.82	27,328.18	35.91 %
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	31,143.59	31,143.59	1,478.83	6,644.60	24,498.99	21.34 %
01-52-5-52-05015-FI	EQUIPMENT CLEARING ACCO...	0.00	0.00	-156.47	-340.24	340.24	0.00 %
01-52-5-52-06305-ENG	COMMUNICATIONS	19,337.92	19,337.92	1,247.15	6,716.55	12,621.37	34.73 %
01-52-5-52-07009-D/P	REGULATORY, PERMITS, ETC	12,304.41	12,304.41	8,111.94	14,508.94	-2,204.53	117.92 %
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-154,172.77	-154,172.77	-46,426.62	-61,364.94	-92,807.83	39.80 %
Program: 52 - ** Field Allocated ** Total:		0.00	0.00	-25,366.52	0.00	0.00	0.00 %
Program: 53 - ** Office Allocated **							
01-53-5-53-01405-ALL	TEMPORARY LABOR FEES	39,074.40	39,074.40	1,628.64	12,912.21	26,162.19	33.05 %
01-53-5-53-02105-ALL	OFFICE SUPPLIES & EQUIPME...	54,000.00	54,000.00	9,044.25	16,034.78	37,965.22	29.69 %
01-53-5-53-02110-AGM	POSTAGE	24,719.73	24,719.73	524.77	11,130.58	13,589.15	45.03 %
01-53-5-53-03906-AGM	BUILDING REPAIR/MAINT - OFF...	23,447.16	23,447.16	900.60	4,766.57	18,680.59	20.33 %
01-53-5-53-04015-AGM	COMPUTER SOFTWARE & SUP...	75,000.00	75,000.00	28,180.12	46,803.45	28,196.55	62.40 %
01-53-5-53-05010-AGM	AUTO EXPENSE - OFFICE	5,713.76	5,713.76	143.75	1,644.14	4,069.62	28.78 %
01-53-5-53-06205-AGM	TELEPHONE AND UTILITIES	53,025.00	53,025.00	1,382.80	26,615.00	26,410.00	50.19 %
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFI...	-274,980.05	-274,980.05	-66,315.81	-119,906.73	-155,073.32	43.61 %
Program: 53 - ** Office Allocated ** Total:		0.00	0.00	-24,510.88	0.00	0.00	0.00 %
Program: 95 - ** Overhead **							
01-95-6-60-60002-FI	OVERHEAD - GENERAL & ADMI...	0.00	0.00	-187.68	-5,734.16	5,734.16	0.00 %

***Budget Report (Board Report)**

For Fiscal: 2015-2016 Period Ending: 12/31/2015

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>01-95-6-60-60004-FI</u>						
OVERHEAD - LABOR (5390)	0.00	0.00	-103.40	-287.67	287.67	0.00 %
Program: 95 - ** Overhead ** Total:	0.00	0.00	-291.08	-6,021.83	6,021.83	0.00 %
Expense Total:	5,122,860.17	5,371,860.17	484,485.95	2,246,087.49	3,125,772.68	41.81 %
Report Surplus (Deficit):	1,779,641.64	1,532,641.64	660.70	1,198,766.95	-333,874.69	78.22 %

Group Summary

Progra...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Revenue						
40 - ** Revenues **	5,130,488.48	5,132,488.48	485,146.65	3,444,854.44	-1,687,634.04	67.12 %
41 - **CAPITAL REVENUE**	1,772,013.33	1,772,013.33	0.00	0.00	-1,772,013.33	0.00 %
Revenue Total:	6,902,501.81	6,904,501.81	485,146.65	3,444,854.44	-3,459,647.37	49.89 %
Expense						
01 - ** Production **	1,448,487.33	1,697,487.33	216,381.23	821,575.28	875,912.05	48.40 %
02 - ** Distribution **	898,382.66	898,382.66	132,743.43	377,455.99	520,926.67	42.02 %
03 - ** Customer Service **	349,110.07	349,110.07	48,792.39	144,426.94	204,683.13	41.37 %
04 - ** Administration **	809,097.73	809,097.73	120,086.35	328,648.72	480,449.01	40.62 %
05 - ** Engineering **	207,669.57	207,669.57	34,001.58	103,844.46	103,825.11	50.00 %
06 - ** Finance **	467,069.28	467,069.28	74,765.62	215,443.61	251,625.67	46.13 %
07 - ** Personnel **	151,587.81	151,587.81	8,277.97	17,159.54	134,428.27	11.32 %
09 - ** Bonds, Loans & Non-Op Exp **	474,579.62	474,579.62	1,694.67	177,645.81	296,933.81	37.43 %
20 - ** HDMC Treatment Plant **	158,500.00	158,500.00	7,100.11	65,088.97	93,411.03	41.07 %
42 - **RESERVE & OTHER FUNDING-OP**	158,376.10	158,376.10	0.00	0.00	158,376.10	0.00 %
51 - ** Benefits Allocated **	0.00	0.00	-109,188.92	820.00	-820.00	0.00 %
52 - ** Field Allocated **	0.00	0.00	-25,366.52	0.00	0.00	0.00 %
53 - ** Office Allocated **	0.00	0.00	-24,510.88	0.00	0.00	0.00 %
95 - ** Overhead **	0.00	0.00	-291.08	-6,021.83	6,021.83	0.00 %
Expense Total:	5,122,860.17	5,371,860.17	484,485.95	2,246,087.49	3,125,772.68	41.81 %
Report Surplus (Deficit):	1,779,641.64	1,532,641.64	660.70	1,198,766.95	-333,874.69	78.22 %



JOSHUA BASIN WATER DISTRICT

Consumption Statistics as of 12/31/15

Consumption - 12 months ending:	CURRENT 12/31/2015	PRIOR 1 12/31/2014	PRIOR 2 12/31/2013
CCF	500,183	558,810	601,241
Gallons	374,136,884	417,989,880	449,728,268
Acre Feet	1,148	1,283	1,380
Change/PY	-10.49% decrease	-7.06% decrease	
Change 2013 - 2015			-16.81% decrease

Change does not correlate to conservation mandate.

CONSUMPTION RANKING - TOP TEN - Quarter Ending 12/31/15

<u>Ranking</u>	<u>Account Name</u>	<u>Consumption (CCF)</u>
1	Hi Desert Medical Center (hospital)	3,263
2	Quail Springs Village Apartments	2,197
3	Joshua Tree Parks & Recreation	1,488
4	Morongo Unified School District (3 locations)	1,328
5	Yucca Trails Apartments	890
6	Hi Desert Medical Center (continuing care)	852
7	Lazy H Mobilehome Park	801
8	Joshua Tree Laundry	795
9	Joshua Tree Memorial Park	765
10	William Pyle (mobilehome park)	704
		<hr/> 13,083

Breakdown of Top Ten Users by type:

Hospital/Medical	4,115
Housing (multi-unit)	4,592
Public agency	2,816
Commercial	1,560
	<hr/> 13,083